



NORTH DAKOTA OFFICE OF THE STATE AUDITOR

State Auditor Joshua C. Gallion

Killdeer Area Ambulance Service

Killdeer, North Dakota

Audit Report for the Years Ended December 31, 2018 and 2017

Client Code: PS13350



Photo credit: North Dakota Tourism



Office of the
State Auditor

KILLDEER AREA AMBULANCE SERVICE

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KILLDEER AREA AMBULANCE SERVICE

District Officials

December 31, 2018 and 2017

DISTRICT OFFICIALS

At December 31, 2018

Jamie Reece	President
Daryl Dukart	Vice President
Tracey Dolezal	Commissioner
Kirk Roll	Commissioner
Chris Jeske	Commissioner
Tyler Pittsley	Commissioner
Tim Dvirnak	Commissioner

At December 31, 2017

Tracey Dolezal	President
Chris Jeske	Vice President
Daryl Dukart	Commissioner
Kirk Roll	Commissioner
Jamie Reece	Commissioner
Tim Dvirnak	Commissioner
Clint Scott	Commissioner

STATE AUDITOR
Joshua C. Gallion



PHONE
701-328-2241
FAX
701-328-2345

www.nd.gov/auditor

STATE OF NORTH DAKOTA
OFFICE OF THE STATE AUDITOR
STATE CAPITOL
600 E. Boulevard Ave. Dept. 117
Bismarck, North Dakota, 58505

ndsao@nd.gov

INDEPENDENT AUDITOR'S REPORT

Killdeer Area Ambulance Service Board
Killdeer Area Ambulance Service
Killdeer, North Dakota

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Killdeer Area Ambulance Service, Killdeer, North Dakota, as of and for the years ended December 31, 2018 and 2017, and the related notes to the financial statements, which collectively comprise the Killdeer Area Ambulance Service's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1 to the financial statements; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Killdeer Area Ambulance Service, Killdeer, North Dakota, as of December 31, 2018 and 2017, and the respective changes in financial position for the years then ended in accordance with the modified cash basis of accounting described in Note 1 to the financial statements.

Emphasis of a Matter

As discussed in Note 2 to the financial statements, the January 1, 2017 opening balances have been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. Killdeer Area Ambulance Service prepares its financial statements on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2022 on our consideration of the Killdeer Area Ambulance Service's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Killdeer Area Ambulance Service's internal control over financial reporting and compliance.

/S/

Joshua C. Gallion
State Auditor

Bismarck, North Dakota
December 8, 2022

KILLDEER AREA AMBULANCE SERVICE
Statement of Net Position – Modified Cash Basis
December 31, 2018

	<u>Governmental Activities</u>
ASSETS	
Cash and Investments	\$ 105,611
Capital Assets, Net	<u>1,258,023</u>
Total Assets	<u>\$ 1,363,634</u>
NET POSITION	
Net Investment in Capital Assets	\$ 1,258,023
Restricted	
Public Safety	<u>105,611</u>
Total Net Position	<u><u>\$ 1,363,634</u></u>

The notes to the financial statements are an integral part of this statement.

KILLDEER AREA AMBULANCE SERVICE
Statement of Activities – Modified Cash Basis
For the Year Ended December 31, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities					
Public Safety	\$ 1,215,938	\$ 415,351	\$ 326,320	\$ 56,800	(417,467)
Total Governmental Activities	<u>\$ 1,215,938</u>	<u>\$ 415,351</u>	<u>\$ 326,320</u>	<u>\$ 56,800</u>	<u>\$ (417,467)</u>
General Revenues					
Property Taxes					\$ 265,209
Miscellaneous Revenue					10,030
Gain (Loss) on Sale of Assets					<u>(54,900)</u>
Total General Revenues					<u>\$ 220,339</u>
Change in Net Position					<u>\$ (197,128)</u>
Net Position - January 1					<u>\$ 1,560,762</u>
Net Position - December 31					<u><u>\$ 1,363,634</u></u>

The notes to the financial statements are an integral part of this statement.

KILLDEER AREA AMBULANCE SERVICE

Balance Sheet – Governmental Funds – Modified Cash Basis

December 31, 2018

	<u>General Fund</u>
ASSETS	
Cash	<u>\$ 105,611</u>
FUND BALANCES	
Restricted	
Public Safety	<u>\$ 105,611</u>

The notes to the financial statements are an integral part of this statement.

KILLDEER AREA AMBULANCE SERVICE

Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position – Modified Cash Basis
December 31, 2018

Total Fund Balances for Governmental Funds \$ 105,611

Total net position reported for government activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and are not reported in the governmental funds. 1,258,023

Total Net Position of Governmental Activities \$ 1,363,634

The notes to the financial statements are an integral part of this statement.

KILLDEER AREA AMBULANCE SERVICE

Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – Modified Cash Basis
For the Year Ended December 31, 2018

	<u>General Fund</u>
REVENUES	
Taxes	\$ 265,209
Intergovernmental Revenue	282,820
Charges for Services	415,351
Miscellaneous	<u>105,530</u>
Total Revenues	<u>\$ 1,068,910</u>
EXPENDITURES	
Current	
Administrative	\$ 50,469
Building & Grounds	27,508
Dispatch	4,893
Patient Care	46,076
Wages & Benefits	938,516
Quick Response Units	3,602
Vehicles	<u>93,814</u>
Total Expenditures	<u>\$ 1,164,878</u>
Net Change in Fund Balances	<u>\$ (95,968)</u>
Fund Balance - January 1	<u>\$ 201,579</u>
Fund Balance - December 31	<u><u>\$ 105,611</u></u>

The notes to the financial statements are an integral part of this statement.

KILLDEER AREA AMBULANCE SERVICE

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to the Statement of Activities – Modified Cash Basis

For the Year Ended December 31, 2018

Net Change in Fund Balances - Total Governmental Funds \$ (95,968)

The change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital Outlay	\$ 59,452	
Capital Contribution	4,800	
Depreciation Expense	<u>(110,512)</u>	(46,260)

In the statement of activities, only the gain (loss) on the sale of assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the book value of the assets sold.

Gain (Loss) on Sale of Assets		<u>(54,900)</u>
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Change in Net Position of Governmental Activities \$ (197,128)

The notes to the financial statements are an integral part of this statement.

KILLDEER AREA AMBULANCE SERVICE
Statement of Net Position – Modified Cash Basis
December 31, 2017

	<u>Governmental Activities</u>
ASSETS	
Cash and Investments	\$ 201,579
Capital Assets, Net	<u>1,359,183</u>
Total Assets	<u>\$ 1,560,762</u>
NET POSITION	
Net Investment in Capital Assets	\$ 1,359,183
Restricted	
Public Safety	<u>201,579</u>
Total Net Position	<u>\$ 1,560,762</u>

The notes to the financial statements are an integral part of this statement.

KILLDEER AREA AMBULANCE SERVICE
Statement of Activities – Modified Cash Basis
For the Year Ended December 31, 2017

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				
Public Safety	\$ 1,124,467	\$ 465,728	\$ 329,762	(328,977)
Total Governmental Activities	<u>\$ 1,124,467</u>	<u>\$ 465,728</u>	<u>\$ 329,762</u>	<u>\$ (328,977)</u>
General Revenues				
Property Taxes				\$ 296,993
Miscellaneous Revenue				<u>94,324</u>
Total General Revenues				<u>\$ 391,317</u>
Change in Net Position				<u>\$ 62,340</u>
Net Position - January 1				<u>\$ 37,606</u>
Prior Period Adjustment				<u>\$ 1,460,816</u>
Net Position - January 1, as restated				<u>\$ 1,498,422</u>
Net Position - December 31				<u><u>\$ 1,560,762</u></u>

The notes to the financial statements are an integral part of this statement.

KILLDEER AREA AMBULANCE SERVICE

Balance Sheet – Governmental Funds – Modified Cash Basis

December 31, 2017

	<u>General Fund</u>
ASSETS	
Cash	<u>\$ 201,579</u>
FUND BALANCES	
Restricted	
Public Safety	<u>\$ 201,579</u>

The notes to the financial statements are an integral part of this statement.

KILLDEER AREA AMBULANCE SERVICE

Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position – Modified Cash Basis
December 31, 2017

Total Fund Balances for Governmental Funds \$ 201,579

Total net position reported for government activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and are not reported in the governmental funds. 1,359,183

Total Net Position of Governmental Activities \$ 1,560,762

The notes to the financial statements are an integral part of this statement.

KILLDEER AREA AMBULANCE SERVICE

Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds – Modified Cash Basis
For the Year Ended December 31, 2017

	General Fund
REVENUES	
Taxes	\$ 296,993
Intergovernmental Revenue	329,762
Charges for Services	465,728
Miscellaneous	94,324
	<hr/>
Total Revenues	\$ 1,186,807
	<hr/>
EXPENDITURES	
Current	
Administrative	\$ 41,960
Building & Grounds	61,402
Dispatch	3,032
Patient Care	55,603
Wages & Benefits	830,114
Quick Response Units	4,245
Vehicles	26,478
Debt Service	
Principal	30,000
	<hr/>
Total Expenditures	\$ 1,052,834
	<hr/>
Excess (Deficiency) of Revenues Over Expenditures	\$ 133,973
	<hr/>
OTHER FINANCING SOURCES (USES)	
Line of Credit Proceeds	\$ 30,000
	<hr/>
Net Change in Fund Balances	\$ 163,973
	<hr/>
Fund Balance - January 1	\$ 37,606
	<hr/>
Fund Balance - December 31	\$ 201,579
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The notes to the financial statements are an integral part of this statement.

KILLDEER AREA AMBULANCE SERVICE

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to the Statement of Activities – Modified Cash Basis

For the Year Ended December 31, 2017

Net Change in Fund Balances - Total Governmental Funds \$ 163,973

The change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital Outlay	\$ 14,989	
Depreciation Expense	<u>(116,622)</u>	(101,633)

The proceeds of debt issuances are reported as other financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, issuing debt increases long-term liabilities and does not affect the statement of activities. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Debt Issuance	\$ (30,000)	
Repayment of Debt	<u>30,000</u>	<u>-</u>

Change in Net Position of Governmental Activities \$ 62,340

The notes to the financial statements are an integral part of this statement.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Killdeer Area Ambulance Service ("District") have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United State of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Ambulance District's accounting policies are described below.

Reporting Entity

The accompanying financial statements present the activities of the District. The District has considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationships with the District such that exclusion would cause its financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. This criterion includes appointing a voting majority of an organization's governing body and (1) the ability of the District to impose its will on that organization or (2) the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the District.

Based on these criteria, there are no component units to be included within the District as a reporting entity.

Basis of Presentation

Government-Wide Financial Statements. The statement of net position and the statement of activities display information about the District. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, interest, and non-restricted grants and contributions, are presented as general revenues.

Fund Financial Statements. The fund financial statements provide information about the District's fund. Separate statements are provided for the governmental fund. The emphasis of fund financial statements is on the major governmental fund.

The District reports the following major governmental fund:

General Fund - This is the District's primary operating fund. It accounts for all financial resources of the general government.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements. The government-wide financial statements are reported using the economic resources measurement focus and the modified cash basis of accounting. Under this method, revenue is recognized when collected rather than when earned, and expenditures are generally recognized when paid rather than when incurred.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified cash basis of accounting. Under this method, revenue is recognized when collected rather than when earned, and expenditures are generally recognized when paid rather than when incurred.

This basis differs from accounting principles generally accepted in the United States of America because accounts receivable, accounts payable, and accrued expenses are not included in the financial statements. Only capital assets and long-term debt are recorded under the basis of accounting described above on the statement of net position. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Cash and Investments

Cash includes amounts in demand deposit accounts.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Interest incurred during the construction phase of capital assets is not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

ASSETS	YEARS
Buildings and Infrastructure	25 - 100
Vehicles and Machinery	5 - 10
Land and Land Improvements	Indefinite
Furniture and Equipment	5 - 10

Fund Balances

Restricted Fund Balances. Restricted fund balances are shown by primary function on the balance sheet. Restricted fund balances are restricted by tax levies (enabling legislation) and by outside 3rd parties (state and federal governments for various grants & reimbursements).

It is the policy of the District to spend restricted resources first, followed by unrestricted resources. It is also the policy of the District to spend unrestricted resources in the following order: committed, assigned, unassigned.

Net Position

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources as they are needed.

Restrictions of net position in the statement of net position are due to restricted tax levies and restricted Federal & State grants/reimbursements.

Net investment in capital assets is reported for capital assets less accumulated depreciation, as well as net of any related debt to purchase or finance the capital assets. These assets are not available for future spending.

NOTE 2 PRIOR PERIOD ADJUSTMENTS

Prior Period Errors

Net position as of January 1, 2017 has been restated for bringing in Capital Asset amounts into the financial statements. Adjustments to beginning net position are below:

Governmental Activities	Amounts
Beginning Net Position, as previously reported	\$ 37,606
Adjustments to restate the January 1, 2017 Net Position:	
Capital Assets, Net	1,460,816
Net Position January 1, as restated	\$ 1,498,422

NOTE 3 DEPOSITS

Custodial Credit Risk

Custodial credit risk is the risk associated with the failure of a depository institution, such that in the event of a depository financial institution’s failure, the District would not be able to recover the deposits or collateralized securities that in the possession of the outside parties. The District does not have a formal policy regarding deposits that limits the amount they may invest in any one issuer.

In accordance with North Dakota statutes, deposits must either be deposited with the Bank of North Dakota or in other financial institution situated and doing business within the state. Deposits, other than with the Bank of North Dakota, must be fully insured or bonded. In lieu of a bond, a financial institution may provide a pledge of securities equal to 110% of the deposits not covered by insurance or bonds.

Authorized collateral includes bills, notes, or bonds issued by the United States government, its agencies or instrumentalities, all bonds and notes guaranteed by the United States government, federal land bank bonds, bonds, notes, warrants, certificates of indebtedness, insured certificates of deposit, shares of investment companies registered under the Investment Companies Act of 1940, and all other forms of securities issued by the state of North Dakota, its boards, agencies or instrumentalities or by any county, city, township, school district, park district, or other political subdivision of the state of North Dakota. Whether payable from special revenues or supported by the full faith and credit of the issuing body and bonds issued by another state of the United States or such other securities approved by the banking board.

At year ended December 31, 2018, the District’s carrying amount of deposits totaled \$105,611, and the bank balances totaled \$109,130. All deposits were covered by Federal Depository Insurance.

At year ended December 31, 2017, the District’s carrying amount of deposits totaled \$201,431, and the bank balances totaled \$205,579. All deposits were covered by Federal Depository Insurance.

NOTE 4 CAPITAL ASSETS

The following is a summary of changes in capital assets for the District for the year ended December 31, 2018:

	Balance Jan 1	Increases	Decreases	Balance Dec 31
Primary Government 2018				
Capital Assets, Not Being Depreciated				
Land	\$ 60,000	\$ -	\$ -	\$ 60,000
Capital Assets Being Depreciated				
Buildings	\$ 961,000	\$ -	\$ -	\$ 961,000
Vehicles	602,900	182,607	257,000	528,507
Equipment	242,988	6,644	-	249,632
Total Capital Assets, Being Depreciated	\$ 1,806,888	\$ 189,251	\$ 257,000	\$ 1,739,139
Less Accumulated Depreciation				
Buildings	\$ 160,166	\$ 32,033	\$ -	\$ 192,199
Vehicles	250,640	52,851	77,101	226,390
Equipment	96,899	25,628	-	122,527
Total Accumulated Depreciation	\$ 507,705	\$ 110,512	\$ 77,101	\$ 541,116
Total Capital Assets Being Depreciated, Net	\$ 1,299,183	\$ 78,739	\$ 179,899	\$ 1,198,023
Capital Assets, Net	\$ 1,359,183	\$ 78,739	\$ 179,899	\$ 1,258,023

KILLDEER AREA AMBULANCE SERVICE
Notes to the Financial Statements – Continued

The following is a summary of changes in capital assets for the District for the year ended December 31, 2017:

Primary Government 2017	Balance Jan 1 - Restated	Increases	Decreases	Balance Dec 31
Capital Assets, Not Being Depreciated				
Land	\$ 60,000	\$ -	\$ -	\$ 60,000
Capital Assets Being Depreciated				
Buildings	\$ 961,000	\$ -	\$ -	\$ 961,000
Vehicles	602,900	-	-	602,900
Equipment	228,000	14,988	-	242,988
Total Capital Assets, Being Depreciated	\$ 1,791,900	\$ 14,988	\$ -	\$ 1,806,888
Less Accumulated Depreciation				
Buildings	\$ 128,133	\$ 32,033	\$ -	\$ 160,166
Vehicles	190,350	60,290	-	250,640
Equipment	72,600	24,299	-	96,899
Total Accumulated Depreciation	\$ 391,083	\$ 116,622	\$ -	\$ 507,705
Total Capital Assets Being Depreciated, Net	\$ 1,400,817	\$ (101,634)	\$ -	\$ 1,299,183
Capital Assets, Net	\$ 1,460,817	\$ (101,634)	\$ -	\$ 1,359,183

Depreciation expense was charged to the Public Safety function.

NOTE 5 LONG-TERM LIABILITIES

Primary Government

During the year ended December 31, 2017, the following changes occurred to long-term liabilities:

Primary Government 2017	Balance Jan 1	Increases	Decreases	Balance Dec 31	Due Within One Year
Long-Term Debt					
Line of Credit	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -

NOTE 5 PROPERTY TAXES

Property taxes are levied as of January 1. The property taxes attach as an enforceable lien on property on January 1. The tax levy may be paid in two installments: the first installment includes one-half of the real estate taxes and all the special assessments; the second installment is the balance of the real estate taxes. The first installment is due by March 1 and the second installment is due by October 15. A 5% discount is allowed if all taxes and special assessments are paid by February 15. After the due dates, the bill becomes delinquent and penalties are assessed.

NOTE 6 RISK MANAGEMENT

The District is exposed to various risks of loss relating to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

In 1986, state agencies and political subdivisions of the state of North Dakota joined together to form the North Dakota Insurance Reserve Fund (NDRIF), a public entity risk pool currently operating as a common risk management and insurance program for the state and over 2,000 political subdivisions. The District pays an annual premium to NDRIF for its general liability, automobile insurance coverage, and inland marine. The coverage by NDRIF is limited to losses of two million dollars per occurrence for general liability and automobile coverage and \$143,000 for property and equipment.

The District also participates in the North Dakota Fire and Tornado Fund. The County pays an annual premium to the Fire and Tornado Fund to cover property damage to buildings and personal property. Replacement cost coverage is provided by estimating replacement cost in consultation with the Fire and Tornado Fund. The Fire and Tornado Fund is reinsured by a third-party insurance carrier for losses in excess of \$2,000,000 per occurrence during a 12-month period.

NOTE 7 CONTINGENT LIABILITY

During 2020 and 2021, the Ambulance District applied for and received Paycheck Protection Program loans in the amount of \$79,800 and \$216,500 respectively. During 2021, both loans were forgiven. However, the Ambulance District was not eligible to receive these loans. These funds may have to be returned at the discretion of the Small Business Association.

NOTE 8 SUBSEQUENT EVENTS

Subsequent to December 31, 2018, the Ambulance District received Paycheck Protection Program loans for 2021 in the amount of \$216,500 which was forgiven in 2021. Subsequent to December 31, 2018, the Ambulance District in 2021 received an unrestricted donation in the amount of \$500,000 from a local citizen.



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Independent Auditor's Report

Killdeer Area Ambulance Service Board
Killdeer Area Ambulance Service
Killdeer, North Dakota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and the major fund of Killdeer Area Ambulance Service as of and for the years ended December 31, 2018 and 2017, and the related notes to the financial statements, which collectively comprise Killdeer Area Ambulance Service's basic financial statements, and have issued our report thereon dated December 8, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Killdeer Area Ambulance Service's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Killdeer Area Ambulance Service's internal control. Accordingly, we do not express an opinion on the effectiveness of Killdeer Area Ambulance Service's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control as described in the accompanying *schedule of audit findings* as items 2018-001, 2018-002, 2018-003, 2018-004, 2018-005, 2018-006, and 2018-007 that we consider to be material weaknesses.

KILLDEER AREA AMBULANCE SERVICE

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* - Continued

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Killdeer Area Ambulance Service's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matter that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of audit findings as item 2018-006.

Killdeer Area Ambulance Service's Response to Findings

Killdeer Area Ambulance Service's response to the findings identified in our audit is described in the accompanying *schedule of audit findings*. Killdeer Area Ambulance Service's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

/S/

Joshua C. Gallion
State Auditor

Bismarck, North Dakota
December 8, 2022

KILLDEER AREA AMBULANCE SERVICE
Summary of Auditor's Results
For the Years Ended December 31, 2018 and 2017

Financial Statements

Type of Report Issued:	
Governmental Activities	Unmodified
Major Fund	Unmodified

Internal control over financial reporting

Material weaknesses identified?	<u> X </u> Yes	<u> </u> None Noted
Significant deficiencies identified not considered to be material weaknesses?	<u> </u> Yes	<u> X </u> None Noted
Noncompliance material to financial statements noted?	<u> X </u> Yes	<u> </u> None Noted

KILLDEER AREA AMBULANCE SERVICE
 Schedule of Audit Findings
 For the Years Ended December 31, 2018 and 2017

2018-001 MATERIAL AUDIT ADJUSTMENTS – MATERIAL WEAKNESS

Condition

Killdeer Area Ambulance Service’s original annual financial statements were adjusted to correct unaccounted revenue, expenditures, capital assets and long-term debt. The following adjustments were proposed and accepted by management:

2018	Balances Before Adjustments	Adjustment Amount	Audited Balanes
Fund Level Adjustments			
General Fund			
Revenues			
Taxes	\$ 260,410	\$ 4,799	\$ 265,209
Intergovernmental Revenue	157,820	125,000	282,820
Charges for Services	312,105	98,246	410,351
Miscellaneous	205,538	(95,008)	110,530
Total Revenue	\$ 935,873	\$ 133,037	\$ 1,068,910
Expenditures			
Administrative	\$ 46,168	\$ 4,301	\$ 50,469
Building & Grounds	25,378	2,130	27,508
Dispatch	15,134	(10,241)	4,893
Patient Care	42,234	3,842	46,076
Wages & Benefits	821,367	117,149	938,516
Quick Response Units	2,431	1,171	3,602
Vehicles	90,812	3,002	93,814
Total Expenditures	\$ 1,043,524	\$ 121,354	\$ 1,164,878
Government Wide Adjustments			
Capital Assets, Net	\$ -	\$ 1,258,023	\$ 1,258,023
Capital Contribution	-	4,800	4,800
Loss on Sale of Assets	-	(54,900)	(54,900)
Entity Wide Revenue Reclass			
Capital Contributions	-	52,000	52,000
Operating Grants	391,317	(52,000)	339,317

2017	Balances Before Adjustments	Adjustment Amount	Audited Balanes
Fund Level Adjustments			
General Fund			
Debt Service			
Principal	\$ -	\$ 30,000	\$ 30,000
Other Financing Sources			
Line of Credit	\$ -	\$ 30,000	\$ 30,000
Government Wide Adjustments			
Capital Assets, Net	\$ -	\$ 1,359,183	\$ 1,359,183

Effect

Killdeer Area Ambulance Service’s financial statements would have been materially misstated without the audit adjustments.

KILLDEER AREA AMBULANCE SERVICE

Schedule of Audit Findings - Continued

Cause

Killdeer Area Ambulance Service did not have established policies and procedures for recording revenues, expenditures, capital assets, and long-term debt in its annual financial statements.

Criteria

Killdeer Area Ambulance Service is responsible for ensuring its annual financial statements, including revenues, expenditures, debt, and capital assets are reliable, appropriately classified, accurate, and free of material misstatement.

Repeat Finding

No.

Recommendation

We recommend Killdeer Area Ambulance Service establish policies and procedures for recording revenues, expenditures, capital assets, and long-term debt to ensure accurate reporting in its annual financial statements.

Killdeer Area Ambulance Service's Response

We agree, Killdeer Area Ambulance Service contracted a CPA in 2020 to ensure standard banking and accounting practices are followed. Policies have been adopted as advised by North Dakota Office of State Auditor to address these issues.

2018-002 SEGREGATION OF DUTIES – MATERIAL WEAKNESS

Condition

Killdeer Area Ambulance Service has limited staff members responsible for all of the accounting functions. A lack of segregation of duties exists because the limited staff is responsible to collect monies, deposit monies, issue checks, send checks to vendors, record receipts and disbursements in journals, maintain the general, and perform bank reconciliations.

Criteria

Proper internal control according to the COSO framework include controls surrounding the custody of assets, the recording of transactions, reconciling bank accounts and preparation of financial statements. The framework dictates there should be sufficient accounting personnel so that duties of employees are properly segregated. Proper segregation of duties would provide better control over the assets of the Killdeer Area Ambulance Service.

Cause

Management has chosen to allocate its economic resources to other functions of Killdeer Area Ambulance Service.

Effect

The lack of segregation of duties increases the risk of fraud and the risk of misstatement of Killdeer Area Ambulance Service's financial condition whether due to error of fraud.

Repeat Finding

No.

Recommendation

To mitigate the risk associated with this lack of segregation of duties, we will recommend the following:

- Expenditures, financial statements, bank reconciliations, credit memos, and payroll registers should be analyzed and reviewed by a responsible official.
- Where possible, segregate the functions of approval, posting, custody of assets, and reconciliation as they relate to any amounts which impact the financial statements.

Killdeer Area Ambulance Service's Response

We agree, A lack of resources to employ purely administrative staff limits the ability to truly segregate these functions. Financial functions have been delegated to multiple individuals creating additional layers of security. If the board does hire more administrative employees, duties will be further segregated to the fullest extent possible.

2018-003 BANK RECONCILIATIONS – MATERIAL WEAKNESS

Condition

Killdeer Area Ambulance Service did not provide monthly bank reconciliations that were prepared on a timely basis and that balanced to the general ledger for the period ending December 31, 2018. Management of Killdeer Area Ambulance Service currently has monthly bank reconciliations that balance to the general ledger.

Criteria

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) model defines internal control as a process designed to provide reasonable assurance of the achievement of objectives that involve the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. Pertaining to the bank reconciliations, management is responsible for the policies and procedures to ensure accurate and timely bank reconciliations.

Cause

Killdeer Area Ambulance Service did not have procedures in place to ensure monthly bank reconciliations were prepared and accurate on a timely basis.

Effect

There is an increased risk of material misstatement to Killdeer Area Ambulance Service 's financial statements whether due to error or fraud if monthly bank reconciliations are not complete and accurate on a timely basis.

Repeat Finding

No.

Recommendation

We recommend Killdeer Area Ambulance Service review its current procedures to ensure that all monthly bank reconciliations are complete and accurate on a timely basis.

Killdeer Area Ambulance Service's Response

We agree, Killdeer Area Ambulance Service contracted a CPA in 2020 to ensure standard banking and accounting practices are followed. Policies have been adopted as advised by North Dakota Office of State Auditor to address these issues. As of the current date, the bank reconciliations are complete and balance to the general ledger.

KILLDEER AREA AMBULANCE SERVICE

Schedule of Audit Findings - Continued

2018-004 LACK OF BOARD APPROVAL FOR EXPENDITURES – MATERIAL WEAKNESS

Condition

Killdeer Area Ambulance Services was unable to provide evidence of governing board approval in 2017 and 2018 for 38 out of 90 expenses tested totaling \$156,537. In addition, the district was unable to provide evidence of approval by the governing board for all purchase card expenditures tested totaling \$3,509.

Effect

Without an adequate approval process of Killdeer Area Ambulance Service's expenditures, the District exposes itself to an increased risk of loss of assets, potential liabilities, and damage to the District's reputation, whether due to error or fraud.

Cause

Killdeer Area Ambulance Service does not have adequate procedures in place to ensure all expenditures are approved by the governing board.

Criteria

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) model defines internal control as a process designed to provide reasonable assurance of the achievement of objectives that involve the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. Pertaining to invoices to be paid by the district, management is responsible for adequate internal controls surrounding the review process.

Repeat Finding

No.

Recommendation

We recommend Killdeer Area Ambulance Services review its current procedures in place to ensure that expenditures are properly approved by the governing board.

Killdeer Area Ambulance Service's Response

We agree, The Board was aware of and approved every expense that was not specifically addressed in District By-Laws. Approval of financial transactions was verified by the existence of two signatures as denoted in Board minutes based on our internal procedure and by acceptance of monthly financial reports by majority vote at each regular meeting. Beginning September 2022, each expenditure is presented to the Board for approval.

2018-005 CAPITAL ASSET MAINTENANCE – MATERIAL WEAKNESS

Condition

Killdeer Area Ambulance Service does not maintain a detailed capital asset listing that would include additions, deletions, depreciation, and construction in progress (CIP).

Criteria

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) model defines internal control as a process designed to provide reasonable assurance of the achievement of objectives that involve the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. Pertaining to the capital assets, management is responsible for adequate internal controls surrounding the review process and subsidiary ledger reconciliations.

Cause

Killdeer Area Ambulance Service is not tracking capital asset activities throughout the year in a capital asset listing to ensure all items are accurately reported during the preparation of the financial statements. Killdeer Area Ambulance Service does not have established policies and procedures in place to ensure the capital asset listing is accurate and recorded in the financial statements.

Effect

Killdeer Area Ambulance Service's financial statements would have been materially misstated without the audit adjustments.

Repeat Finding

No.

Recommendation

We recommend Killdeer Area Ambulance Service maintain and establish policies and procedures to ensure a detailed capital asset listing includes all additions, deletions, depreciation, and construction in progress.

Killdeer Area Ambulance Service's Response

We agree, Policies have been adopted as recommended by North Dakota Office of State Auditor. Killdeer Area Ambulance Service will review the capital asset additions and deletions annually to ensure accuracy.

2018-006 BLANKET BOND COVERAGE – MATERIAL WEAKNESS AND MATERIAL NON-COMPLIANCE

Condition

Killdeer Area Ambulance Service did not have any blanket bond coverage through the State Bonding Fund for the years ending December 31, 2018 and 2017 as required in N.D.C.C. §26.1-21-10.

Effect

Without blanket bond coverage, the Killdeer Area Ambulance Service is not in compliance with N.D.C.C. §26.1-21-10 and the district exposes itself to an increased risk of loss of assets, potential liabilities, and damage to the District's reputation, whether due to error or fraud.

Cause

Killdeer Area Ambulance Service may not have been aware of the requirements stated in N.D.C.C. §26.1-21-10.

Criteria

N.D.C.C. §26.1-21-10 states "Each state agency and each political subdivision shall apply to be bonded in the fund no less often than on a biennial basis or when a change in coverage is requested, whichever occurs first."

Repeat Finding

No.

Recommendation

We recommend Killdeer Area Ambulance Service submit an application for blanket bond coverage to ensure they are in compliance with N.D.C.C. §26.1-21-10.

Killdeer Area Ambulance Service's Response

We agree, Coverage has been applied for through North Dakota Insurance Reserve Fund.

2018-007 FRAUD RISK ASSESSMENT – MATERIAL WEAKNESS

Condition

Killdeer Area Ambulance Service did not prepare a fraud risk assessment of the entire entity.

Criteria

Fraud risk governance is a key component of entity-wide governance and the internal control environment according to the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework principles. This entity-wide governance addresses the manner in which the board of directors and management meet their respective obligations to achieve the entities goals in reporting, reliance, and accountability.

Cause

Killdeer Area Ambulance Service may not have considered preparing a fraud risk assessment.

Effect

If Killdeer Area Ambulance Service does not prepare an adequate fraud risk assessment, there is an increased risk of fraudulent financial reporting, asset misappropriation, and corruption.

Repeat Finding

No.

Recommendation

We recommend Killdeer Area Ambulance Service prepare a fraud risk assessment in order to identify areas of concern within the entity to appropriately mitigate the risk of fraudulent financial reporting, misappropriation of assets, and corruption.

Killdeer Area Ambulance Service's Response

We agree, Killdeer Area Ambulance Service has adopted the Fraud Prevention Policy and is currently working on the Fraud Risk Assessment Tool that was recommended by North Dakota Office of State Auditor.

STATE AUDITOR
Joshua C. Gallion



PHONE
701-328-224

FAX
701-328-234

www.nd.gov/auditor

STATE OF NORTH DAKOTA
OFFICE OF THE STATE AUDITOR
STATE CAPITOL
600 E. Boulevard Ave, Dept. 117
Bismarck, North Dakota, 58505

ndsao@nd.gov

GOVERNANCE COMMUNICATION

Killdeer Area Ambulance Service Board
Killdeer Area Ambulance Service
Killdeer, North Dakota

We have audited the financial statements of the governmental activities and the major fund of Killdeer Area Ambulance Service, Killdeer North Dakota, for the years ended December 31, 2018 and 2017 which collectively comprise Killdeer Area Ambulance Service's basic financial statements, and have issued our report thereon dated December 8, 2022. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under Auditing Standards Generally Accepted in The United States of America, Government Auditing Standards and by the Uniform Guidance

As stated in our engagement letter dated January 26, 2022, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance about whether the basic financial statements are free of material misstatement. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, or fraud may exist and not be detected by us.

In planning and performing our audit, we considered Killdeer Area Ambulance Service's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide an opinion on internal control over financial reporting.

As part of obtaining reasonable assurance about whether Killdeer Area Ambulance Service's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit.

Significant Accounting Policies/Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Killdeer Area Ambulance Service are described in Note 1 to the financial statements. Application of existing policies was not changed during the years ended December 31, 2018 or 2017. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements presented by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements is useful lives of capital assets.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and report them to the appropriate level of management. Management has corrected all such misstatements. The schedules below list all misstatements detected as a result of audit procedures that were corrected by management.

2018	<u>Audit Adjustments</u>	
	<u>Debit</u>	<u>Credit</u>
Fund Level Adjustments		
General Fund		
<u>To Record Corrections to Revenue and Expenditures</u>		
Expenditures	121,354	
Cash	11,683	
Revenue		133,037
 <u>To Reclass Revenue</u>		
Revenue - Charge For Services	25,000	
Revenue - Miscellaneous		25,000
 Government Wide Adjustments		
<u>To Record Capital Assets from 2017</u>		
Capital Assets, Net	1,359,183	
Net Position		1,359,183
 <u>To Record Capital Assets Adds and Deletes for 2018</u>		
Net Position	101,160	
Capital Assets, Net		101,160
 <u>To Reclass Capital Contributions</u>		
Revenue - Operating Grants	52,000	
Revenue - Capital Contributions		52,000
 <u>To Record Capital Contributions</u>		
Expenses	4,800	
Revenue		4,800
 <u>To Record Loss on Sale of Assets</u>		
Revenue	54,900	
Expenses		54,900

2017	Audit Adjustments	
	Debit	Credit
Fund Level Adjustments		
General Fund		
<u>To record unrecorded line of credit</u>		
Debt - Principal	30,000	
Other Financing Sources		30,000
 Government Wide Adjustments		
<u>To record capital assets</u>		
Capital Assets, Net - PPA	1,460,816	
Net Position		1,460,816
 <u>To record capital assets Adds and Deletes for 2017</u>		
Net Position	101,633	
Capital Assets, Net		101,633

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, or reporting matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 8, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of the Ambulance District and management of Killdeer Area Ambulance Service, and is not intended to be, and should not be, used for any other purpose. We would be happy to meet with you and any member of your staff to discuss any of the items in this letter in more detail if you so desire.

Thank you and the employees of Killdeer Area Ambulance Service for the courteous and friendly assistance we received during the course of our audit. It is a pleasure for us to be able to serve Killdeer Area Ambulance Service.

/S/

Joshua C. Gallion
State Auditor

Bismarck, North Dakota
December 8, 2022



NORTH DAKOTA STATE AUDITOR
JOSHUA C. GALLION

NORTH DAKOTA STATE AUDITOR'S OFFICE

600 E. Boulevard Ave. Dept. 117 | Bismarck, North Dakota 58505